

SUPPLEMENTARY SCHEDULES

RAILROAD RETIREMENT BOARD
RAILROAD RETIREMENT PROGRAM
CONSOLIDATED BALANCE SHEET
AS OF SEPTEMBER 30, 2001

	SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT	RAILROAD RETIREMENT ACCOUNT	RAILROAD RETIREMENT SUPPLEMENTAL ACCOUNT	LIMITATION ON ADMINISTRATION	DUAL BENEFITS PAYMENTS ACCOUNT	FEDERAL PAYMENTS TO RAILROAD RETIREMENT ACCOUNTS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
ASSETS								
Intragovernmental Assets:								
Fund Balance with Treasury	\$1,753,744	\$6,026,385	\$272,117	\$2,443,581	\$17,750,724	\$389,177	\$0	\$28,635,728
Investments	1,826,425,888	18,308,799,588	61,488,506	0	0	0	0	20,196,713,982
Accounts Receivable	3,690,941,863	261,784	0	9,605,700	0	0	(27,236,576)	3,673,572,771
Total Intragovernmental	5,519,121,495	18,315,087,757	61,760,623	12,049,281	17,750,724	389,177	(27,236,576)	23,898,922,481
Accounts Receivable, Net	0	30,018,880	139,263	0	0	0	0	30,158,143
Operating Materials and Supplies	0	0	0	86,206	0	0	0	86,206
Property and Equipment	0	0	0	1,720,901	0	0	0	1,720,901
Other Assets	0	0	0	758	0	0	0	758
TOTAL ASSETS	\$5,519,121,495	\$18,345,106,637	\$61,899,886	\$13,857,146	\$17,750,724	\$389,177	(\$27,236,576)	\$23,930,888,489
LIABILITIES								
Intragovernmental Liabilities:								
Accounts Payable	\$433,957,222	\$24,954,012	\$294,151	\$144,438	\$0	\$0	(\$27,236,576)	\$432,113,247
Debt	2,973,339,932	0	0	0	0	0	0	2,973,339,932
Other Intragovernmental Liabilities	0	64,976	0	712,301	0	0	0	777,277
Total Intragovernmental	3,407,297,154	25,018,988	294,151	856,739	0	0	(27,236,576)	3,406,230,456
Accounts Payable	0	0	0	1,212,671	0	0	0	1,212,671
Benefits Due and Payable	437,531,601	269,070,861	5,653,361	0	0	0	0	712,255,823
Other Liabilities	39,115	0	0	6,391,615	0	0	0	6,430,730
Total Liabilities	3,844,867,870	294,089,849	5,947,512	8,461,025	0	0	(27,236,576)	4,126,129,680
NET POSITION								
Unexpended Appropriations	0	0	0	0	17,750,724	389,177	0	18,139,901
Cumulative Results of Operations	1,674,253,625	18,051,016,788	55,952,374	5,396,121	0	0	0	19,786,618,908
Total Net Position	1,674,253,625	18,051,016,788	55,952,374	5,396,121	17,750,724	389,177	0	19,804,758,809
TOTAL LIABILITIES AND NET POSITION	\$5,519,121,495	\$18,345,106,637	\$61,899,886	\$13,857,146	\$17,750,724	\$389,177	(\$27,236,576)	\$23,930,888,489

RAILROAD RETIREMENT BOARD
RAILROAD RETIREMENT PROGRAM
CONSOLIDATED STATEMENT OF NET COST
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

	SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT	RAILROAD RETIREMENT ACCOUNT	RAILROAD RETIREMENT SUPPLEMENTAL ACCOUNT	LIMITATION ON ADMINISTRATION	DUAL BENEFITS PAYMENTS ACCOUNT	FEDERAL PAYMENTS TO RAILROAD RETIREMENT ACCOUNTS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
PROGRAM COSTS								
INTRAGOVERNMENTAL								
Interest Expense - Treasury Borrowing	\$221,081,907	\$0	\$0	\$0	\$0	\$0	\$0	\$221,081,907
Transfers-out	0	0	0	0	0	327,114,152	(327,114,152)	0
Salaries and Expenses	0	0	0	18,595,337	0	0	0	18,595,337
Imputed Costs - Post Retirement Benefits	0	0	0	7,400,122	0	0	0	7,400,122
	<u>221,081,907</u>	<u>0</u>	<u>0</u>	<u>25,995,459</u>	<u>0</u>	<u>327,114,152</u>	<u>(327,114,152)</u>	<u>247,077,366</u>
PUBLIC								
Benefit Payments - RRB	5,201,206,775	2,992,938,527	68,669,850	0	156,037,227	0	0	8,418,852,379
Salaries and Expenses	0	0	0	78,574,649	0	0	0	78,574,649
Loss (Gains) on Disposition of Assets, Net	0	0	0	2,284	0	0	0	2,284
	<u>5,201,206,775</u>	<u>2,992,938,527</u>	<u>68,669,850</u>	<u>78,576,933</u>	<u>156,037,227</u>	<u>0</u>	<u>0</u>	<u>8,497,429,312</u>
Total Costs	5,422,288,682	2,992,938,527	68,669,850	104,572,392	156,037,227	327,114,152	(327,114,152)	8,744,506,678
EARNED REVENUES								
Reimbursement from HCFA and OIG	0	0	0	5,042,532	0	0	0	5,042,532
NET PROGRAM COSTS	5,422,288,682	2,992,938,527	68,669,850	99,529,860	156,037,227	327,114,152	(327,114,152)	8,739,464,146
Less Earned Revenues Not Attributed to Programs	0	0	0	86,916	0	0	0	86,916
NET COST OF OPERATIONS	<u>\$5,422,288,682</u>	<u>\$2,992,938,527</u>	<u>\$68,669,850</u>	<u>\$99,442,944</u>	<u>\$156,037,227</u>	<u>\$327,114,152</u>	<u>(\$327,114,152)</u>	<u>\$8,739,377,230</u>

RAILROAD RETIREMENT BOARD
RAILROAD RETIREMENT PROGRAM
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

	SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT	RAILROAD RETIREMENT ACCOUNT	RAILROAD RETIREMENT SUPPLEMENTAL ACCOUNT	LIMITATION ON ADMINISTRATION	DUAL BENEFITS PAYMENTS ACCOUNT	FEDERAL PAYMENTS TO RAILROAD RETIREMENT ACCOUNTS	ELIMINATIONS ADD (DEDUCT)	CONSOLIDATED TOTALS
Net Cost of Operations	(5,422,288,682)	(2,992,938,527)	(68,669,850)	(99,442,944)	(156,037,227)	(327,114,152)	327,114,152	(8,739,377,230)
Financing Sources:								
Appropriations Used	0	0	0	0	146,033,556	117,823	0	146,151,379
Taxes and Other Non-Exchange Revenues								
Payroll Taxes	2,039,913,079	2,594,838,372	67,881,121	0	0	0	0	4,702,632,572
Refund of Taxes	(3,870,642)	(4,694,294)	(126,998)	0	0	0	0	(8,691,934)
Federal Income Taxes	98,000,000	229,000,000	0	0	10,000,000	327,000,000	(327,000,000)	337,000,000
Interest Revenue and Other Income	320,357,886	1,011,732,909	3,001,830	0	3,671	0	(117,823)	1,334,978,473
	2,454,400,323	3,830,876,987	70,755,953	0	10,003,671	327,000,000	(327,117,823)	6,365,919,111
Imputed Financing	0	0	0	7,400,122	0	0	0	7,400,122
Transfers-in								
FI transfer - Principal	3,616,200,000	0	0	0	0	0	0	3,616,200,000
For Salaries and Expenses	0	0	0	95,000,000	0	0	(81,248,000)	13,752,000
Other - Transfers from Other Funds	1,465,816	53,544,482	69,178	0	0	0	(54,279,912)	799,564
	3,617,665,816	53,544,482	69,178	95,000,000	0	0	(135,527,912)	3,630,751,564
Transfers-out								
FHI transfer - Principal	(428,500,000)	0	0	0	0	0	0	(428,500,000)
Interest - Uncashed Checks	0	0	0	0	0	(3,671)	3,671	0
Other - Transfers to Other Funds	(78,781,246)	(57,666,000)	(2,148,000)	(1,378,666)	0	0	135,527,912	(4,446,000)
	(507,281,246)	(57,666,000)	(2,148,000)	(1,378,666)	0	(3,671)	135,531,583	(432,946,000)
Other	766,667	197,995,487	0	0	0	0	0	198,762,154
Total Financing Sources	5,565,551,560	4,024,750,956	68,677,131	101,021,456	156,037,227	327,114,152	(327,114,152)	9,916,038,330
Net Results (Deficit) of Operations	143,262,878	1,031,812,429	7,281	1,578,512	0	0	0	1,176,661,100
Prior Period Adjustments	0	0	0	0	0	0	0	0
Net Change in Cumulative Results of Operations	143,262,878	1,031,812,429	7,281	1,578,512	0	0	0	1,176,661,100
Increase (Decrease) in Unexpended Appropriations	0	0	0	0	(1,383,376)	(100,496)	0	(1,483,872)
Change in Net Position	143,262,878	1,031,812,429	7,281	1,578,512	(1,383,376)	(100,496)	0	1,175,177,228
Net Position - Beginning of Period	1,530,990,747	17,019,204,359	55,945,093	3,817,609	19,134,100	489,673	0	18,629,581,581
Net Position - End of Period	\$1,674,253,625	\$18,051,016,788	\$55,952,374	\$5,396,121	\$17,750,724	\$389,177	\$0	\$19,804,758,809